Identifying number

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

► Attach to your tax return.

OMB No. 1545-0184 Attachment Sequence No. 27

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

► See separate instructions.

1 Enter the gross proceeds from sales or exchanges reported to you for 2008 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 2 (a) Description (b) Date acquired (c) Date sold (mo., day, yr.) (mo., day,									
Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions) 2 (a) Description of property (b) Date acquire (b) Date acquire (c) Date sold (mo., day, yr.) (c) Date acquire (mo., day, yr.) (d) Cross sales price (e) Description of property (f) Cross of the conversion and expense of sale sold e	1	Enter the gross proceeds	from sales or exc	hanges reported	to you for 2009 or	n Form(s) 1099-B or	1099-S (or		
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4 Section 1231 gain from installment sales from Form 6252, line 26 or 37. 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 5 Gain, if any, from line 32, from other than casualty or theft. 7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9, Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If fine 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below. 8 Nonrecaptured net section 1231 losses from prior years (see instructions) 9 Subtract line 8 from line 7. If zero or less, enter -0 If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) 9 Ordinary Gains and Losses (see instructions) 10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less): 11 Loss, if any, from line 7 12 Gain, if any, from line 7 13 Gain, if any, from line 7 14 Net gain or (loss) from Form 4684, lines 35 and 42a 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 16 Ordinary gain from installment sales from Form 6252, line 25 or 36 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. 16 Ordinary gain from installment sales from Form 4684, line 39, column (lylii), enter that part of the loss from property used as an employee on Schedule A (Form 1040), line 28, i	2					allowed or allowable since	basis, plu improvements	s and	Subtract (f) from the
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13 Gain, if any, from line 31		• • •							(
Net gain or (loss) from Form 4684, lines 35 and 42a			·	• •					
Ordinary gain from installment sales from Form 6252, line 25 or 36		•							
Ordinary gain or (loss) from like-kind exchanges from Form 8824		• ,	•						
17 Combine lines 10 through 16		, 0		•					
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used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions 18a	a								
								18a	
	b	' '	,	•	,				

Form 4797 (2009) Page **2**

Pa	rt III Gain From Disposition of Property Un (see instructions)	der S	Sections 1245, 1	250, 1252,	1254	l, and 1255		
19	(a) Description of section 1245, 1250, 1252, 1254, or 1252		(b) Date acqui (mo., day, yr.	(c) Date sold (mo., day, yr.)				
	A							
	В							
	<u>C</u>							
	<u>D</u>		T	Г				
	These columns relate to the properties on lines 19A through 19D	. ▶	Property A	Property	В	Property 0	;	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale							
22	Depreciation (or depletion) allowed or allowable	22						
23	Adjusted basis. Subtract line 22 from line 21						$\overline{}$	
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
а	Depreciation allowed or allowable from line 22	25a	- A ,					
<u>b</u>	Enter the smaller of line 24 or 25a	25b				_		
26	If section 1250 property: If straight line depreciation was used,							
	enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions) .	26a		<i>71</i> H	-			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	0, 4	-01				
С	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c						
d	Additional depreciation after 1969 and before 1976.	26d						
е	Enter the smaller of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	26f						
g	Add lines 26b, 26e, and 26f	26g						
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).							
а	Soil, water, and land clearing expenses	27a						
b	Line 27a multiplied by applicable percentage (see instructions)	27b						
c	Enter the smaller of line 24 or 27b	27c						
28	If section 1254 property:							
а	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a						
b	Enter the smaller of line 24 or 28a	28b						
29	If section 1255 property:							
а	Applicable percentage of payments excluded from							
	income under section 126 (see instructions)	29a						
	Enter the smaller of line 24 or 29a (see instructions) .	29b		<u> </u>				
Sun	nmary of Part III Gains. Complete property colur	nns A	through D through	gh line 29b b	etore	e going to line	3 30.	Γ
30 31 32	Total gains for all properties. Add property columns A through D, lines 25b, 26g, 27c, 2 Subtract line 31 from line 30. Enter the portion from casu	8b, and	d 29b. Enter here and	d on line 13 .			30 31	
Б.	other than casualty or theft on Form 4797, line 6 t IV Recapture Amounts Under Sections 1					la a Davida	32	0/ 1
Par	t IV Recapture Amounts Under Sections 1 (see instructions)	179 a	na 280F(b)(2) W	nen Busine	ess U	rops to urops to) 5 0°	% Or Less
						(a) Section 179		(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable	in prio	r vears.		33			
34	Recomputed depreciation (see instructions)	•	•		34			
35	Recapture amount. Subtract line 34 from line 33. See the i				35			